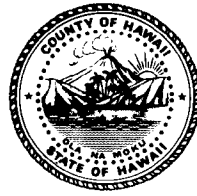


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County of Hawai'i
PLANNING DEPARTMENT

Zendo Kern
Director

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Deputy Director

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June 1, 2022

Lisa Miura
Real Property Tax Administrator
101 Pauahi Street, Suite 4
Hilo, Hawai'i 96720

Dear Ms. Miura:

**SUBJECT: DETERMINATION OF PRE-EXISTING LOT OF RECORD,
PL-PLR-2022-000014
Lots 4043 & 4044, "Hawaiian Acres Subdivision,"
Being Portions of Land Court Application 1053,
Kea'au, Puna, Hawai'i Island, Hawai'i
TMK: (3) 1-6-036:045**

This letter is in response to your agency memo dated May 23, 2022, requesting a determination of a pre-existing lot of record (PELOR) for Tax Map Key (TMK) 1-6-036:045.

We have reviewed our Department records and those of the Department of Finance–Real Property Tax Division (RPT) in accordance with Article 11 (Pre-existing Lots) of the Subdivision Code (Sections 23-117 through 23-120).

Our review of the records has found the following:

1. May 16, 1958 – Land Court Application 1053, Map 49 creates Lot 4043 (3.00 acres) & Lot 4044 (3.00 acres).
2. January 14, 1997 – 3.00 acres, TMK 1-6-036:044 (Lot 4043) dropped into TMK 1-6-036:035 for taxation purposes per request from property owner, letter dated December 31, 1996.
3. We have no record of either Lot 4043 or Lot 4044 having been legally consolidated with any other adjacent lands.

Lisa Miura
Real Property Tax Administrator
June 1, 2022
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Given the above, and pursuant to Section 23-118 criteria to determine a pre-existing lot, criteria (c) which states:

“The lot was created through evidence of a properly prepared deed and/or subdivision plat for fee simple ownership of such lot to a grantee other than the grantor or a grantor’s trust which deed was recorded at the State of Hawai‘i Bureau of Conveyances or with the Registrar of the Land Court prior to May 1, 1999, and was subsequently depicted on a County of Hawai‘i Tax Map, was issued a tax map parcel number therefor, and was individually assessed for real property taxation purposes.” [emphasis added]

We find that TMK 1-6-036:045, containing approximately 6.00 acres contains two (2) separate pre-existing lots of record being Lot 4043 (3.00 acres) & Lot 4044 (3.00 acres).

Should you have any questions, please feel free to contact the Planning Department at planning@hawaiicounty.gov.

Sincerely,

Zendo Kern
Zendo Kern (Jun 6, 2022 13:11 HST)

ZENDO KERN
Planning Director

HS:tb

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Email: Tax Maps and Records Supervisor
Real Property Tax Division-Hilo
Manager-Chief Engineer, DWS
A. Gerken, GIS Analyst